EXTRACTS FROM THE MYSORE STAMP ACT, 1957.

x x x x x x

3. **Instruments chargeable with duty.**—Subject to the provisions of this Act and the exemptions contained in the Schedule, the following instruments shall be chargeable with duty of the amount indicated in that schedule as the proper duty therefor, respectively, that is to say—

(*a*) every instrument mentioned in that schedule which, not having been previously executed by any person is executed in the territories of the State of Mysore on or after the commencement of this Act; and

(*b*) every instrument mentioned in that schedule which, not having been previously executed by any person is executed out of the State of Mysore on or after that day, relates to any property situate, or to any matter or thing done or to be done, in the territories of the State of Mysore:

Provided that no duty shall be chargeable in respect of—

(1) any instrument, executed by, or on behalf of or in favour of, the State Government in cases where but for this exemption, the Government would be liable to pay the duty chargeable in respect of such instrument;

(2) any instrument for sale, transfer or other disposition, either aboslutely or by way of mortgage or otherwise, of any ship or vessel, or any part, interest, share or property of or in any ship or vessel registered under the Merchant Shipping Act, 1958.